

variables such as changing valuations, tax structures, wages, manpower and equipment costs. The estimates contained herein are all based on current rates of taxation and service costs.

ESTIMATES OF EXPENDITURES

The service functions operated by the Town of Taylorsville and financed by the general fund, are performed by four departments: Street, Fire, Police and Administration. In estimating the cost to expand the services of these departments the present per capita cost was determined and applied against the number of people living in the study areas. Estimating probable expenditures in such a manner certainly employs several major assumptions, a list of which follows:

- That the present level of service provided by the departments is good;
- That the departments are not now in need of more personnel and equipment to maintain present service;
- That the present number of men and equipment cannot handle an increased work load due to annexation;
- That the cost to expand municipal services will increase proportionately with the increase in population as a result of annexation;
- That the number of personnel and equipment used in present operations will expand in proportion to the increase in new population and greater area of service.

Street Department

The Street Department in Taylorsville is responsible for grading and maintaining existing streets only, and not construct-